

A Per Capita Primer

What is Per Capita?

Just as a train cannot move without an engine, our governing bodies (Presbytery, Synod, General Assembly) require a power source to enable them to provide services which support our mutual mission as the Body of Christ.

In theory, per capita covers the ecclesiastical expenses of the denomination—judicial, legislative, and related functions of the Church. This means the organizational costs of administering the church's government as opposed to "mission" expenditures. In practice, it is hard to draw a precise distinction between administration and mission. The custom of identifying funds for administrative costs has been one way governing bodies monitor such expenditures and is honest with God's people about them.